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UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

V.

RICHARD F. GARLAND AND ETHEL L. GARLAND, individually and as trustees of the RICHARD F. GARLAND and ETHEL L. GARLAND REVOCABLE TRUST; and STATE OF CALIFORNIA FRANCHISE TAX BOARD,

Defendants.

Civil No. 2:05-CV-00846-LKK-PAN

**STIPULATED JUDGMENT
BETWEEN THE UNITED STATES
AND RICHARD F. GARLAND AND
ETHEL L. GARLAND, Individually
and as Trustees of the RICHARD F.
GARLAND and ETHEL L.
GARLAND REVOCABLE TRUST,
and [PROPOSED] JUDGMENT AND
ORDER**

Plaintiff United States and defendants Richard F. Garland and Ethel L. Garland, individually and as trustees of the Richard F. Garland and Ethel L. Garland revocable trust, hereby agree and stipulate as follows:

1. Richard F. Garland and Ethel L. Garland, jointly and severally, are indebted to the United States in the amount of \$528,517.16 - plus any accrued interest and penalties from the dates of assessments - for outstanding federal income taxes, plus penalties and interest, for the tax years ending December 31, 1977 through 1986.

2. The Richard F. Garland and Ethel L. Garland Revocable Trust is revocable under applicable California law.

1 3. Richard F. Garland and Ethel L. Garland are the true and beneficial owners of real
2 property, particularly described as follows, despite any purported interest held by the Richard F. Garland
3 and Ethel L. Garland Revocable Trust (hereinafter, "Trust"):

4 LOT 4, AS SHOWN ON THE "PLAT OF RIDGECREST UNIT NO. 1", RECORDED
5 OCTOBER 31, 1961, IN BOOK 67 OF MAPS, MAP NO. 18, RECORDS OF SAID
COUNTY.

6 1962-63 ASSESSOR'S PARCEL NO. 233-232-17

7 The foregoing parcel(s) of real property is located at 5313 Ridgevale Way, Fair Oaks, CA 95628
8 (hereinafter, "subject property").

9 4. The Trust is the nominee and/or alter ego of Richard F. Garland and Ethel L. Garland.

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1 5. Any purported transfer of the subject property from Richard F. Garland and Ethel L.
2 Garland to the Trust is ineffective to defeat the United States' claims against them for outstanding federal
3 income taxes, plus penalties and interest, for the tax years ending December 31, 1977 through 1986, as
4 described in paragraph 1 above.

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6 Dated this 14th day of June, 2005.

7 MCGREGOR W. SCOTT
8 United States Attorney

9 /s/ - Paul Ham
10 PAUL S. HAM
11 Trial Attorney, Tax Division
12 U.S. Department of Justice
13 Post Office Box 683, Ben Franklin Station
14 Washington, D.C. 20044
15 Telephone: (202) 307-6421
16 Facsimile: (202) 307-0054
17 (Attorneys for the United States)

18 Dated this 11th day of June, 2005.

19 /s/ - Richard F. Garland
20 Richard F. Garland
21 5313 Ridgevale Way
22 Fair Oaks, CA 95628

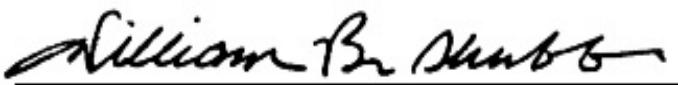
23 Dated this 11th day of June, 2005.

24 /s/ - Ethel L. Garland
25 Ethel L. Garland
26 5313 Ridgevale Way
27 Fair Oaks, CA 95628

28 (Defendants)

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17 **IT IS SO ORDERED.**

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19 Dated this 5th day of July, 2005.

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21 
22 WILLIAM B. SHUBB
23 UNITED STATES DISTRICT JUDGE